

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.740 Certificate Required For Mobile Vending Units
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TITLE 86: REVENUE

**PART 130
RETAILERS' OCCUPATION TAX**

Section 130.740 Certificate Required For Mobile Vending Units

- a) Where a taxpayer, holding a certificate of registration by reason of being engaged in the business of selling tangible personal property at retail in this State from a place of business, also operates a truck, wagon, cart or other vehicle from which sales of tangible personal property at retail are made in this State, a sub-certificate of registration must be displayed by each such vehicle.
- b) Where the taxpayer has no place of business from which he engages in the business of selling tangible personal property at retail in this State, but sells at retail in this State exclusively from truck, wagon, cart or other vehicle, he must obtain a certificate of registration for the first vehicle so employed, and a sub-certificate for each such additional vehicle, if any. Such certificate or sub-certificate of registration shall be conspicuously displayed by each such vehicle.
- c) However, a sub-certificate of registration is not required for a vehicle used by a seller exclusively for the delivery of tangible personal property to purchasers, where the sales of the property are actually made and confirmed at the place of business of the seller.

(Source: Amended and effective September 9, 1969)